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Committee of Experts on International Cooperation in Tax Matters
Fourth session
Geneva, 20-24 October 2008

Provisional agenda and organization of work

1. Opening of the meeting by the Chairperson of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2008/1).
3. Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2).
4. Discussion of substantive issues related to international cooperation in tax matters:
   (a) General issues in the review of commentaries (E/C.18/2008/CRP.1);
   (b) Improper use of treaties (E/C.18/2008/CRP.2);
   (c) Definition of permanent establishment (E/C.18/2008/CRP.3);
   (d) Taxation of development projects (E/C.18/2008/CRP.4);
   (e) Exchange of information, including proposed code of conduct (E/C.18/2008/3 and Add.1);
   (f) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2008/CRP.5);
   (g) Dispute resolution (E/C.18/2008/CRP.6);
   (h) Treatment of Islamic financial instruments (E/C.18/2008/4 and Corr.1).
5. Dates and agenda for the fifth session of the Committee.
6. Adoption of the report of the Committee on its fourth session.

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Organization of work

Date	*Item/programme*	
Monday, 20 October 2008		
9-10 a.m.		Registration of participants
10-11 a.m.	1	Opening of the meeting by the Chairperson of the Committee
	2	Adoption of the agenda and organization of work (E/C.18/2008/1)
		Consideration of rules of procedure and other organizational issues (if necessary)
11 a.m.-1 p.m.	3	Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2)
3-4 p.m.	4	Discussion on substantive issues related to international cooperation in tax matters:
	(a)	General issues in the review of Commentaries (E/C.18/2008/CRP.1) *Presenter*: Ms. Kana and Mr. Kharbouch
4-6 p.m.	(b)	Improper use of treaties (E/C.18/2008/CRP.2) *Presenter*: Mr. Lee
Tuesday, 21 October 2008		
10-10.15 a.m.		Report of the Rapporteur on item 4 (a)
10.15-11.30 a.m.	4 (b)	(*continued*)
11.30 a.m.-1 p.m.	4 (c)	Definition of permanent establishment (E/C.18/2008/CRP.3) *Presenter*: Mr. Sollund
3-6 p.m.	4 (c)	(*continued*)
6.15-8.30 p.m.		Reception (all participants are invited)
Wednesday, 22 October 2008		
10-10.30 a.m.		Report of the Rapporteur on items 4 (b) and (c)
10.30-11.30 a.m.	4 (d)	Taxation of development projects (E/C.18/2008/CRP.4) *Presenter*: Mr. Thuronyi
11.30 a.m.-1 p.m.	4 (e)	Exchange of information (E/C.18/2008/3 and Add.1) *Presenter*: Mr. Ferre
3-6 p.m.	4 (e)	(*continued*)

Date	*Item/programme*	
Thursday, 23 October 2008		
10-10.30 a.m.		Report of the Rapporteur on items 4 (d) and (e)
10.30-11.30 a.m.	4 (f)	Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2008/CRP.5) *Presenter*: Professor Brunetti
11.30 a.m.-1 p.m.	4 (g)	Dispute resolution (E/C.18/2008/CRP.6) *Presenter*: Professor Waldburger
3-4 p.m.	4 (h)	Treatment of Islamic financial instruments (E/C.18/2008/4 and Corr.1) *Presenter*: Mr. Al-Moftah and Mr. Gueydi
4-6 p.m.	3	(*continued from 20 October*) Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2)
Friday, 24 October 2008		
10-10.30 a.m.		Report of the Rapporteur on items 4 (f), (g) and (h)
10.30-11 a.m.	5	Dates and agenda for the fifth session of the Committee
11 a.m.-1 p.m.	6	Adoption of the report of the Committee on its fourth session
3-5.30 p.m.	6	(*continued*)
5.30-6 p.m.		Closing of the fourth session